



**U.S. Department of Justice**

*United States Attorney  
Southern District of New York*

*86 Chambers Street  
New York, New York 10007*

March 1, 2017

**By ECF**

Hon. Shelley C. Chapman  
United States Bankruptcy Judge  
One Bowling Green  
New York, NY 10004

Re: *In re O'Donnell*, Adv. Proc. No. 09-1486 (Bankr. S.D.N.Y.) (SCC)

Dear Judge Chapman:

This Office represents the United States, a creditor of the debtors and defendant in the above-referenced adversary proceeding. At issue is the discharge of the debtors/plaintiffs' sizeable delinquent federal income tax liabilities. The United States has objected to discharge pursuant to 11 U.S.C. § 523(a)(1)(C), which provides that a tax debt will not be discharged in bankruptcy if the debtor "willfully attempted in any manner to evade or defeat such tax."

The parties have conducted extensive discovery and respectfully request an additional 30 days, until March 31, 2017, to complete any remaining discovery. At the conclusion of discovery, the United States anticipates moving for summary judgment on the issue of willful evasion. As for scheduling the remaining items, the parties have conferred and respectfully propose the following schedule: (i) close of all discovery by March 31; (ii) moving summary judgment papers due by May 1; (iii) opposition summary judgment papers due by July 3; and (iv) reply summary judgment papers due by July 19.

I thank the Court for its consideration of this request.

Respectfully,

PREET BHARARA  
United States Attorney for the  
Southern District of New York

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